

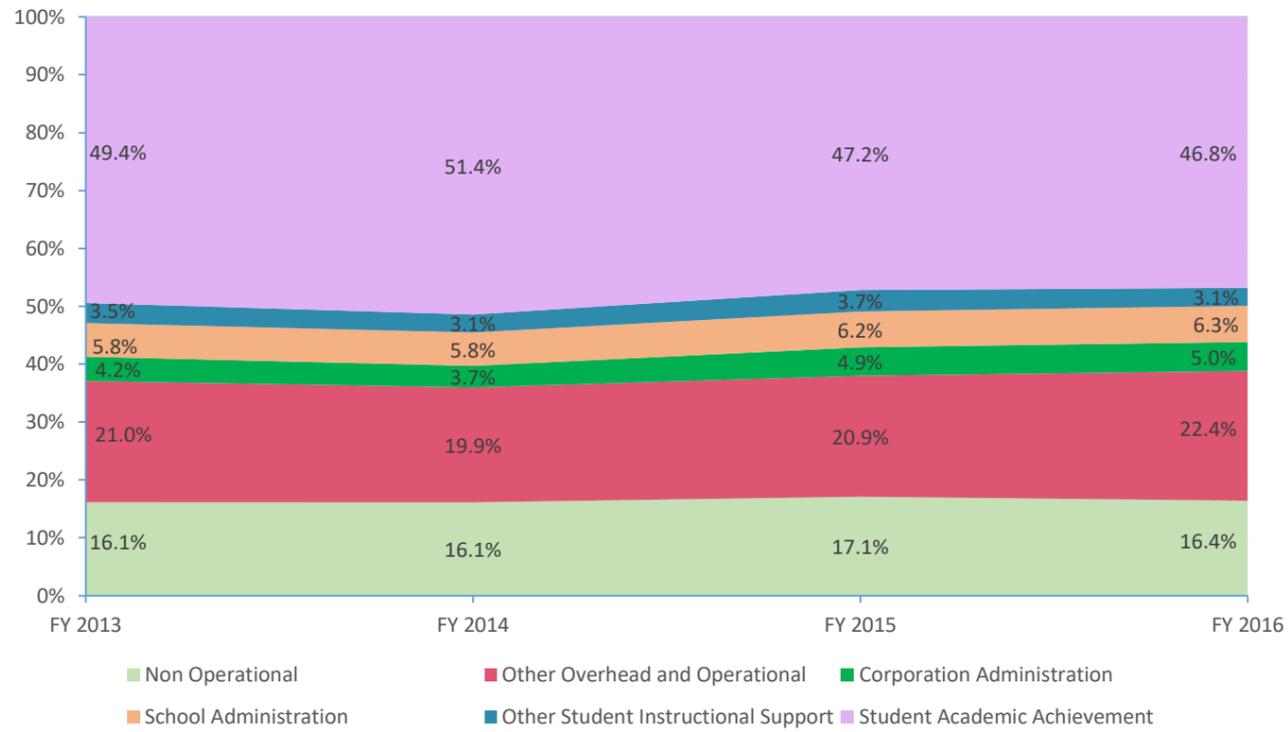
School Corporation Expenditures by Account
Biannual Financial Report Data
Blue River Valley Schools (3405)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,527,271	55.4%	\$3,823,851	51.5%	\$3,393,999	49.4%	\$3,586,586	51.4%	\$3,169,320	47.2%	\$3,285,229	46.8%
Student Instructional Support	\$547,534	8.6%	\$670,751	9.0%	\$636,639	9.3%	\$619,973	8.9%	\$664,131	9.9%	\$657,493	9.4%
Total	\$4,074,804	63.9%	\$4,494,603	60.5%	\$4,030,639	58.7%	\$4,206,559	60.3%	\$3,833,451	57.1%	\$3,942,721	56.2%

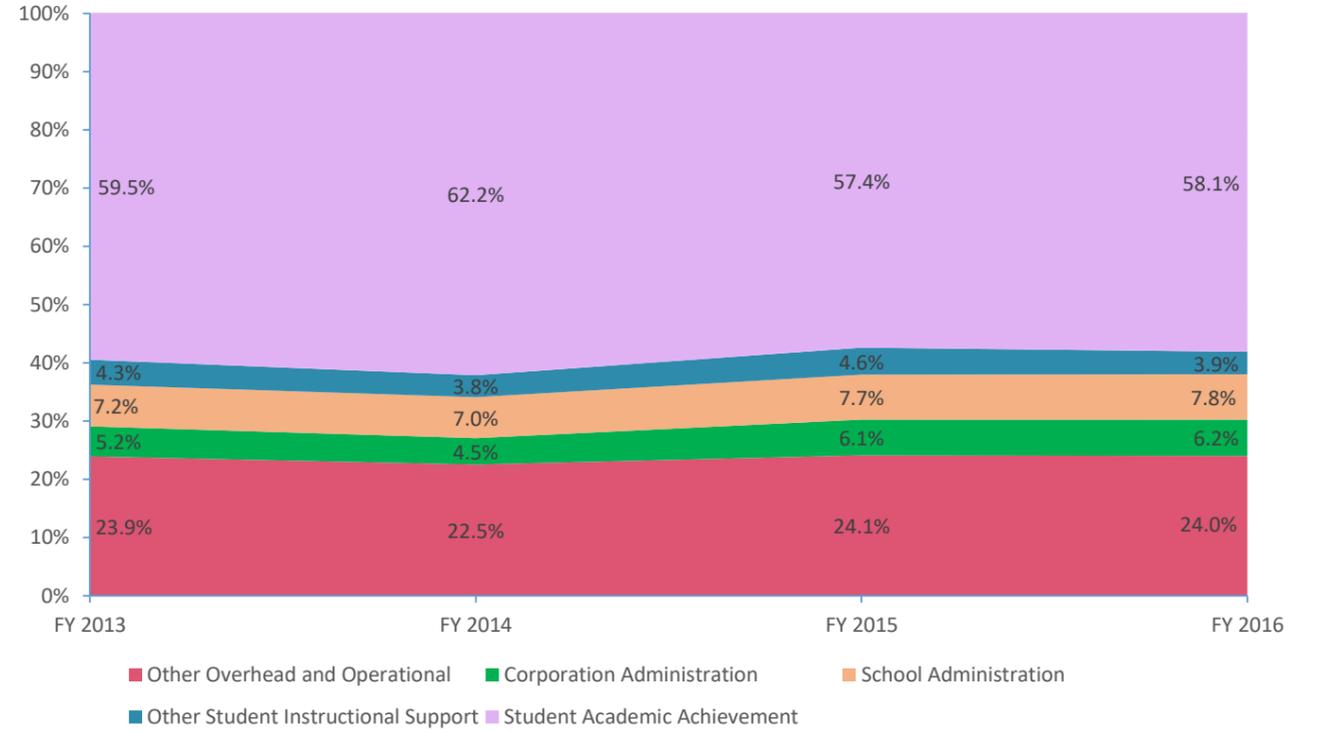
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,559,302	24.5%	\$1,658,637	22.3%	\$1,726,946	25.2%	\$1,644,227	23.6%	\$1,733,568	25.8%	\$1,925,185	27.4%
Non Operational	\$738,226	11.6%	\$1,272,313	17.1%	\$1,107,852	16.1%	\$1,124,721	16.1%	\$1,147,842	17.1%	\$1,151,027	16.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,297,528	36.1%	\$2,930,950	39.5%	\$2,834,799	41.3%	\$2,768,948	39.7%	\$2,881,410	42.9%	\$3,076,212	43.8%

Grand Total	\$6,372,332	\$7,425,553	\$6,865,437	\$6,975,507	\$6,714,861	\$7,018,933
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$28,041	\$24,469	\$31,798	NA	13.4%	30.0%
11050	Regular Programs	Full Day Kindergarten	\$0	\$154,042	\$107,400	\$114,137	NA	-25.9%	6.3%
11100	Regular Programs	Elementary	\$1,127,127	\$1,310,386	\$1,058,609	\$994,615	-11.8%	-24.1%	-6.0%
11300	Regular Programs	High School	\$1,003,198	\$1,344,976	\$1,014,961	\$1,065,852	6.2%	-20.8%	5.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$9,000	\$19,318	\$21,093	\$18,872	109.7%	-2.3%	-10.5%
11410	Regular Programs	Vocational Education - Agriculture A	\$37,716	\$50,331	\$25,092	\$48,128	27.6%	-4.4%	91.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$45,390	\$69,550	\$324	\$0	-100.0%	-100.0%	-100.0%
11470	Regular Programs	Vocational Education - Business Education	\$54,579	\$72,529	\$79,510	\$79,757	46.1%	10.0%	0.3%
11520	Regular Programs	Vocational Education - Area School Participation	\$21,177	\$39,757	\$95,228	\$105,282	397.2%	164.8%	10.6%
11630	Regular Programs	Alternative Education Programs - High School	\$2,532	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$7,958	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$27,330	\$31,767	\$29,654	NA	8.5%	-6.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$81,644	\$53,750	\$148,268	\$160,038	96.0%	197.7%	7.9%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$13,619	\$78,222	\$0	\$0	-100.0%	-100.0%	NA
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$11,220	\$0	\$0	\$0	-100.0%	NA	NA
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$10,753	\$23,557	\$15,229	NA	41.6%	-35.4%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$41,193	\$48,623	\$56,374	\$66,399	61.2%	36.6%	17.8%
12350	Special Programs	Physical Impairment - Homebound	\$2,889	\$4,044	\$1,603	\$1,386	-52.0%	-65.7%	-13.6%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$602	\$0	NA	NA	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$561	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$100,889	\$111,630	\$128,835	\$139,311	38.1%	24.8%	8.1%
12710	Special Programs	Equal Opportunity At Risk	\$48,595	\$64,193	\$36,187	\$44,343	-8.7%	-30.9%	22.5%
12810	Special Programs	Special Education Preschool	\$39,540	\$21,190	\$21,731	\$24,717	-37.5%	16.6%	13.7%
12900	Special Programs	Other Special Programs	\$0	\$7,727	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$13,946	\$0	\$0	\$106	-99.2%	NA	NA
16200	Remediation	Preventive Remediation	\$5,014	\$4,672	\$11,660	\$19,264	284.2%	312.4%	65.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$27	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$0	\$10,000	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,924	\$1,231	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$10,625	\$16,997	\$3,836	\$45,498	328.2%	167.7%	1086.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$3,314	\$8,558	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$89,161	\$136,968	\$81,678	\$80,162	-10.1%	-41.5%	-1.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$66,810	\$114,984	\$105,794	NA	58.4%	-8.0%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$4,264	\$1,214	NA	NA	-71.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,687	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$6,000	\$22,969	\$0	NA	-100.0%	-100.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$329	NA	NA	NA
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$2,252	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$21,902	\$23,598	NA	NA	7.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$63,951	\$55,596	\$28,837	\$50,536	-21.0%	-9.1%	75.2%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$410	\$628	\$3,578	\$16,956	4037.9%	2600.0%	373.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$179,077	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,017,962	\$3,823,851	\$3,169,320	\$3,285,229	8.9%	-14.1%	3.7%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$43,017	\$79,992	\$67,321	\$67,272	56.4%	-15.9%	-0.1%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$38,495	\$0	NA	NA	-100.0%
21340	Students	Health Services - Nurse Services	\$20,589	\$37,942	\$40,424	\$40,482	96.6%	6.7%	0.1%
21390	Students	Health Services - Other Health Services	\$485	\$568	\$625	\$434	-10.4%	-23.6%	-30.6%
21420	Students	Psychological Services - Psychological Testing	\$7,375	\$6,500	\$12,466	\$12,466	69.0%	91.8%	0.0%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$12,713	\$9,409	\$9,477	NA	-25.5%	0.7%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$3,965	\$5,980	\$7,469	NA	88.4%	24.9%
21810	Students	Special Ed. Administration - Service Area Direction	\$37,955	\$59,820	\$74,017	\$80,419	111.9%	34.4%	8.6%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$6,271	\$0	\$0	\$0	-100.0%	NA	NA

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							2006 to 2016	2009 to 2016	2015 to 2016
21990	Students	Other Support Services Students - Other Student Services	\$0	\$650	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$344,058	\$468,602	\$415,394	\$439,475	27.7%	-6.2%	5.8%
Student Instructional Support Total			\$459,750	\$670,751	\$664,131	\$657,493	43.0%	-2.0%	-1.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$21,003	\$12,111	\$10,765	\$10,886	-48.2%	-10.1%	1.1%
23120	General Administration	Board of Education - Service Area Assistants	\$39,699	\$28,375	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$6,000	\$14,904	\$3,875	\$3,598	-40.0%	-75.9%	-7.2%
23160	General Administration	Board of Education - Promotion Expenses	\$3,865	\$1,220	\$1,350	\$1,795	-53.6%	47.1%	32.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,746	\$14,555	\$9,813	\$8,229	-35.4%	-43.5%	-16.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$138,173	\$182,186	\$226,733	\$183,332	32.7%	0.6%	-19.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$71	\$100	\$73	NA	1.6%	-27.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$6,486	\$2,466	\$0	\$0	-100.0%	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$26,654	\$59,740	\$59,948	NA	124.9%	0.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,895	\$3,712	\$1,147	\$450	-84.4%	-87.9%	-60.7%
25196	Central Services	Fiscal Services - Other - Cash Change	\$181	\$226	\$12,999	\$83,527	46047.5%	36889.9%	542.6%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$1,000	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$3,758	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$3,440	\$0	NA	NA	-100.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$431,075	\$500,216	\$432,358	\$553,216	28.3%	10.6%	28.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,020	\$0	\$717	\$238	-76.7%	NA	-66.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$78,374	\$83,420	\$164,248	\$120,769	54.1%	44.8%	-26.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$220	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$3,009	\$0	\$33,988	\$32,307	973.5%	NA	-4.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$122,415	\$55,411	\$44,863	\$53,547	-56.3%	-3.4%	19.4%
27010	Student Transportation	Service Area Direction	\$67,372	\$120,360	\$91,037	\$98,996	46.9%	-17.7%	8.7%
27100	Student Transportation	Vehicle Operation	\$101,881	\$149,370	\$154,890	\$156,619	53.7%	4.9%	1.1%
27200	Student Transportation	Monitoring Services	\$1,279	\$301	\$2,018	\$6,966	444.7%	2212.2%	245.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$74,749	\$128,881	\$70,097	\$49,463	-33.8%	-61.6%	-29.4%
27400	Student Transportation	Purchase of School Buses	\$56,063	\$0	\$90,579	\$195,747	249.2%	NA	116.1%
27500	Student Transportation	Insurance on Buses	\$2,881	\$9,531	\$8,266	\$13,396	364.9%	40.6%	62.1%
27600	Student Transportation	Insurance on Pupils	\$242	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$33,864	\$35,293	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$0	\$0	\$6,772	\$6,833	NA	NA	0.9%
27910	Student Transportation	Bus Driver Training	\$927	\$1,642	\$1,444	\$1,565	68.8%	-4.7%	8.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$94,254	\$115,290	\$120,862	\$114,913	21.9%	-0.3%	-4.9%
31400	Food Services Operations	Food Purchases	\$127,759	\$166,623	\$164,570	\$167,434	31.1%	0.5%	1.7%
31900	Food Services Operations	Other Food Services	\$1,030	\$1,059	\$16,898	\$1,341	30.2%	26.6%	-92.1%
Overhead and Operational Total			\$1,429,463	\$1,658,637	\$1,733,568	\$1,925,185	34.7%	16.1%	11.1%
Non Operational									
33200	Category not Specified	Community Recreation	\$600	\$587	\$4,435	\$2,113	252.1%	260.1%	-52.4%
33400	Category not Specified	Athletic Coaches	\$63,095	\$71,517	\$74,775	\$79,044	25.3%	10.5%	5.7%
33990	Other Community Services	Other	\$724	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$0	\$15,472	\$14,108	\$21,352	NA	38.0%	51.4%
44000	Category not Specified	Educational Specifications Dev.	\$895	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$65,855	\$260,787	\$137,326	\$30,943	-53.0%	-88.1%	-77.5%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$7,000	\$8,005	\$6,514	\$3,701	-47.1%	-53.8%	-43.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$24,039	\$15,609	\$14,578	\$13,846	-42.4%	-11.3%	-5.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$77,415	\$21,161	\$3,566	\$5,011	-93.5%	-76.3%	40.5%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$79,307	\$68,649	\$28,541	\$107,018	34.9%	55.9%	275.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$19,929	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$372,000	\$328,731	\$675,000	\$715,000	92.2%	117.5%	5.9%
53150	Lease Rental	Buildings-Interest	\$0	\$468,269	\$189,000	\$173,000	NA	-63.1%	-8.5%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$0	\$13,356	\$0	\$0	NA	-100.0%	NA
54150	Advancements and Obligations	Veterans' Memorial Fund - Interest	\$0	\$170	\$0	\$0	NA	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$15,224	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$726,082	\$1,272,313	\$1,147,842	\$1,151,027	58.5%	-9.5%	0.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$33,093	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$5,183	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$27,031	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$728	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$191,377	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$32,648	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$42,722	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$4,588	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$7,641	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$1,402	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$1,021	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$189	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$241,032	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$41,833	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$54,246	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$5,691	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$2,124	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$400	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$282	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$60	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$34,041	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,318	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$4,537	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$889	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$739,075	\$0	\$0	\$0	NA	NA	NA